

honored this Sunday, June 14, 1998 upon her retirement from the David L. Silver Yeshiva Academy of Harrisburg, PA after fifty years of devoted service to that institution.

The Yeshiva Academy has been providing quality education to the children of Harrisburg and central Pennsylvania for over fifty years. Ms. Koplovitz received a Bachelor of Arts degree from Penn State University where she majored in education and speech therapy. During her distinguished career at the Yeshiva Academy, Ms. Koplovitz taught second and third grade classes (many alumni fondly remember her reading Pinocchio) and instructed the middle school grades in English, Latin, Spanish, history and geography.

In recent years, she served as the school's assistant principal. In addition, Ms. Koplovitz has made important contributions to the Harrisburg Jewish community as vice president of its community relations committee and of the Jewish Community Center, and as member of the board of Temple Beth El.

On behalf of the House of Representatives, I congratulate Eleanor Koplovitz for a lifetime dedicated to the education and nurturing of Pennsylvania children.

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HONORING APPLEWAY MUSIC  
CENTER COMPANY

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**HON. BOB SCHAFFER**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 11, 1998*

Mr. SCHAFFER of Colorado. Mr. Speaker, I rise today to honor Appleyway Music Center Company, owned and operated by Garland Appleyway II, for business excellence and commitment to public service. On the night of July 28, 1997, flood waters ravaged many of the small businesses located along College Avenue in Fort Collins, Colorado. Appleyway Music Center was especially hard hit by the disaster. The business received eight feet of water and mud in its basement and had an additional three feet of water on its main floor. The flooding caused over \$120,000 in damage to the building and its contents. With over 70 percent of Mr. Appleyway's business inventory lost, his building condemned, and himself near certain personal financial ruin, he never once considered going out of business.

Instead, he initiated a 30-day plan to get his business up and running. Only 28 days after the floods, Appleyway Music Center Company was back in business and not one employee had lost a paycheck during the time following the disaster.

Today, Appleyway stocks an outstanding selection of musical instruments and audio sound equipment. The business also serves as an information hub to the Fort Collins music scene and is a supporter of local artists and community functions.

It is for these reasons I happily rise today to honor Mr. Appleyway. I hold him up to the House, and to all Americans, as a shining example of the best of America's businesses. He exemplifies the industrious spirit, can-do attitude, and community involvement that made America great.

THE LEADERSHIP TRAINING  
INSTITUTE

**HON. J.C. WATTS, JR.**

OF OKLAHOMA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 11, 1998*

Mr. WATTS of Oklahoma. Mr. Speaker, I insert the following regarding the Leadership Training Institute.

Mr. WATTS. Mr. President, it is commendable that the Leadership Training Institute (LTI) is committed to advancing patriotic values in America's youth and preparing them to lead authoritatively with a Biblical world view.

America has been blessed with forefathers of outstanding virtues, which has strengthened our contested role in the world. Decay of our National Leadership, though, will necessarily knock us out of a leading position. America's leaders must do more than simply "get the job" because they are the moral pace setters for both our great nation and our allies.

Programs that guide youth in setting the highest standards for their lives are essential to continuing morality in our culture.

The Leadership Training Institute originated in Arkansas and draws support across many states, including my home state of Oklahoma. LTI is committed to training youth in principles that have produced some of America's greatest leaders. Loyalty, integrity, and honesty are the cornerstone values of the LTI curriculum.

The activities and curricula of LTI are designed to familiarize today's youth with the moral underpinnings of America's founding fathers and equip them with the scientific reasoning that our society demands. The prominence of God's role in our Nation's foundation was recognized by General George Washington: "I am sure that [there] never was a people, who had more reason to recognize divine interposition in their affairs, than those of the United States; and I should be pained to believe that they have forgotten that agency, which was so often manifested during our Revolution."

I am proud of the young Oklahomans participating in this program, and it is with pleasure that I recognize the Leadership Training Institute as it challenges America's youth to strive to be leaders with American virtues at all cost.

I yield the floor.

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INTRODUCTION OF TAX SIMPLIFICATION  
LEGISLATION  
STATEMENT OF MR. NEAL OF  
MASSACHUSETTS

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**HON. RICHARD E. NEAL**

OF MASSACHUSETTS

**HON. CHARLES B. RANGEL**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 11, 1998*

Mr. NEAL of Massachusetts. Mr. Speaker, Congressman RANGEL and I are introducing legislation to help taxpayers. In the next few months, both the House and Senate will vote on legislation to sunset the tax code by 2002. Instead of engaging in rhetoric and unrealistic solutions, I think we should be working on legislation that simplifies our intricate tax code. We should not be wasting time on an unworkable proposal to repeal the current system.

Today, we are introducing legislation which would make the calculation of individual taxes that require complicated calculations simpler. This legislation would replace two worksheet schedules with a total of 19 lines and replace with them with one line.

This legislation simplifies the individual income tax by repealing the adjusted gross income (AGI) limitations on itemized deductions and the personal exemption. Under current law, personal exemptions are reduced by 2 percent for each \$2,500 by which the AGI of the taxpayer exceeds \$181,000 for joint filers and \$121,200 for single filers. If an individual's adjusted gross income exceeds \$121,200, certain otherwise allowable deductions are reduced by the lesser of 3 percent of the excess of adjusted gross income over the applicable amount, or 80 percent of the itemized deductions otherwise allowable for the tax year.

This legislation repeals the complicated provisions described above and replaces them with an additional income tax of 1.59 percent. The bill simplifies the calculation of current phaseouts and removes the marriage penalty of these provisions.

In order to remove the marriage penalty the new additional income will affect individuals with lower AGI in order to remove the marriage penalty imposed by the provisions. The additional income tax of 1.59 percent applies to individual taxpayers with adjusted gross income of \$75,000 for individuals and \$150,000 for joint filers. These thresholds are indexed for inflation. This additional tax does not apply to estates or trusts. This legislation is effective for taxable years beginning after December 31, 1998.

This legislation is revenue neutral. The purpose of this legislation is to make it easier for individuals to compute their taxes and to remove unfair marriage penalties included in phaseout provisions.

I urge my colleagues to join us in sponsoring legislation to simplify the tax code. Instead of talking about strapping the tax code, we should be taking concrete steps to simplify it. This legislation builds upon other legislation offered by Democratic Members of the Committee on Ways and Means. These bills address complexity of the code in areas such as the individual AMA and capital gains.

I look forward to working together to reduce the complexities of our current code. I urge you to consider cosponsoring this legislation.

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THE FIRST ASSEMBLY OF THE  
WORLD COUNCIL OF WHALERS

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**HON. RICHARD W. POMBO**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 11, 1998*

Mr. POMBO. Mr. Speaker, from March Second to March Sixth 1998, the First General Assembly of the World Council of Whalers took place in Victoria, British Columbia, Canada. More than 125 representatives from twenty-three nations were in attendance including both government officials and non-government observers.

Over the course of the discussions, one of the main topics was the adverse impact of protectionist campaigns and associated governmental policies. These have affected traditional whaling, food security, nutrition, and religious and cultural identities of humankind from

the Arctic Ocean regions to nations in the Pacific Ocean, and from Scandinavia to the Caribbean.

The sustainable use of renewable marine and wildlife resources under proper management is a commitment the international community should recognize and support. And yet, we have witnessed that in many cases emotion and subjective philosophies have become national policy regarding certain species. If the scientific evidence supports consumptive use of a renewable resource that provides food, economic, cultural and religious benefit to people, it should be permitted regardless of whether the subject species is an elephant, a plant, a tree or a whale. This is a commitment the community of nations must make if true conservation of flora and fauna is to be successful on this planet.

At the conclusion of the General Assembly, a Resolution was passed that I suggest my colleagues review. Although the basic concept of the Resolution calls for the recognition of sustainable use of non-endangered whales, it is important to note that its application could apply to any species. This is a fundamental principle that should be recognized by governments when formulating policy on the international regulation of whaling.

THE WORLD COUNCIL OF WHALERS  
FIRST GENERAL ASSEMBLY  
MARCH 2-6, 1998  
Resolution

Whereas, whaling and the sustainable use of whales by peoples around the world contribute significantly to community identity and integrity by satisfying socio-economic, cultural, religious and dietary needs;

Whereas, high seas whale resources are important natural resources for the benefit of all mankind;

Whereas, the current majority of members of the International Whaling Commission have failed to meet their legal obligations under the 1946 International Convention for the Regulation of Whaling by: (a) maintaining the moratorium on commercial whaling and adopting a sanctuary in the Antarctic Ocean without regard to "scientific findings" as required by the Convention and by (b) ignoring the requirement that regulations on whaling "take account of the interests of the consumers of whale products and the whaling industry"; and that these actions have, caused severe socio-economic and cultural distress to whaling communities.

The World Council of Whalers:

1. Affirms its conviction that the sustainable use of whales is essential for the food security, culture and health of peoples, and that commercial activities related to the sustainable use of whales are appropriate and as such, is acknowledged by the Universal Declaration of Human Rights (Article 25) and the International Covenant of Economic, Social and Cultural Rights (Article 11); and recognized by the Kyoto Declaration of 1995 regarding food security.

2. Emphasizes that, in accordance with Article 1 of the International Covenant of Civil and Political Rights and Article 1 of the International Covenant of Economic, Social and Cultural Rights, no people may be deprived of its own means of subsistence;

3. Underscores the consensus of the international community, as reflected in Agenda 21 and the Convention on Biological Diversity, that indigenous peoples and local communities should continue to be sustainable users and stewards of the living resources upon which they have traditionally depended for their livelihood;

4. Concludes that Regional organizations involving resource users are the most appro-

priate bodies to responsibly manage renewable marine resources and that the use of international institutions or the use or threat of unilateral trade measures to prevent resource users from harvesting whales in a sustainable manner is a violation of universally recognized human rights and fundamental freedoms, as well as a violation of the legal obligations of states under the above noted instruments.

*Now therefore be it resolved:*

1. That the World Council of Whalers is united in the cause of sustainable use and human rights to natural resource use and committed to continue their cooperation in furthering the objectives of the organization;

2. That the World Council of Whalers supports the aspirations of those, particularly, the Nuu-Chah-Nulth First Nations, Iceland and the small-type whaling communities in Japan, wishing to exercise their right to sustainably use whales;

3. That the World Council of Whalers recognizes the sovereign prerogatives of nations to utilize resources on a sustainable basis; and

4. That the World Council of Whalers encourages its members to ensure that national representation to appropriate international fora includes members of their communities involved in the sustainable use of whales.

And urges:

1. That the World Council of Whalers submit a copy of this Resolution to their respective legislative assembly and appropriate administrator of their government;

2. That the World Council of Whalers transmit a copy of this Resolution to each Commissioner of the International Whaling Commission, to the secretariats of the International Whaling Commission, the North Atlantic Marine Mammal Commission, the Convention on International Trade in Endangered Species of Wild Fauna and Flora, the Convention on Biological Diversity, the United Nations International Year of the Ocean, the United Nations Decade of Indigenous Peoples of the World, the United Nations Decade of Education in Human Rights and, other appropriate international organizations;

3. That the International Whaling Commission recognize and accept its legal obligations under the International Convention for the Regulation of Whaling;

4. That the Parties to CITES acknowledge their legal obligations under that Convention; and

5. That National Governments be responsive to the petitions from the rights of aboriginal and coastal peoples related to the sustainable use of renewable marine resources.

A TRIBUTE TO COLORADO SMALL BUSINESS

**HON. BOB SCHAFFER**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 11, 1998

Mr. BOB SCHAFFER of Colorado. Mr. Speaker, I rise today to recognize the thousands of dedicated small business owners across my home state of Colorado. This growing group of innovative and hard-working entrepreneurs is the heart and soul of our thriving economy. It is an honor to commend the men and women of Colorado who play such a critical role in our nation's economy.

At the heart of every small business owner is the entrepreneurial spirit of our forefathers

who founded and shaped this great country. It is this unrivaled spirit that has blessed us with the largest and strongest economy in the world, and yet one that still continues to provide customers with friendly, traditional "service with a smile." And while major corporations continue to downsize across America, small businesses are growing and growing rapidly. Two-thirds of all new net jobs over the past 25 years have been created by small businesses, and the small business sector accounts for 99.7 percent of the nation's employers, employs 53 percent of the private work force, contributes 47 percent of all sales in the country, and is responsible for 50 percent of the private gross domestic product. This is especially impressive considering half of the small and independent business owners start their businesses with less than \$20,000, and that one in four of Inc. Magazine's 500 fastest-growing companies started with less than \$5,000.

Yet, an unnecessarily complex and unfair tax code, overly-burdensome and excessive government regulations, and decades of liberal tax and spend policies, are stifling the very economic force we ought to encourage. The unchecked, unimpeded growth of the federal government over the past 40 years has not only spawned the largest and costliest bureaucracy in history, but it has done so at the expense of American workers, taxpayers, consumers, and small business owners who are often forced to pick up the tab through expensive unfunded mandates on the private sector. These government costs are in addition to our nation's \$1.7 trillion federal budget and result in fewer jobs, reduced employee benefits, higher consumer prices, and declining goods and services. Small business is the ideal example of what is right with America, and what is right with the free-market economy. The more regulated and burdened this market becomes, the more small business owners are unable to do what they do best—create new jobs for others.

I am dedicated to champion legislation designed to encourage small business growth and prosperity, and committed to being one of its chief advocates. To that end, I have supported the issues that are important to small business. Last year, for example, Congress passed the Taxpayer Relief Act, which included significant tax relief for small business. The Act encourages economic growth by providing tax relief to our small, family, home-based, and self-employed entrepreneurs who are growing our communities and creating new jobs.

Some of the small business tax victories I helped enact during this Congress include the restoration of the home office deduction, an increase in the health insurance deduction for the self-employed, real death tax relief, a reduction in the capital gains tax, a minimizing of the alternative minimum tax, a moratorium on the stealth tax, and an extension on the electronic filing tax payment system requirements for small business.

But Mr. Speaker, much more remains to be done. We must ensure that the hard-working entrepreneurs who consistently demonstrate drive, initiative, imagination, and commitment, continue to have the ability to further serve their communities and strengthen our economy. It is a great privilege to recognize the small business owners throughout my state for their contributions to building a better Colorado and a stronger America.